



December 7, 2017

The Honorable Orrin Hatch  
Chairman  
Senate Finance Committee  
Washington, D.C. 20510

The Honorable Ron Wyden  
Ranking Member  
Senate Finance Committee  
Washington, D.C. 20510

The Honorable Kevin Brady  
Chairman  
House Ways & Means Committee  
Washington, D.C. 20515

The Honorable Richard Neal  
Ranking Member  
House Ways & Means Committee  
Washington, D.C. 20515

Dear Senator Hatch, Senator Wyden, Representative Brady and Representative Neal:

The undersigned organizations represent a broad spectrum of scientific and engineering societies. Together we represent millions of scientists, mathematicians and engineers from around the world, including students studying at U.S. universities and colleges. Now that the Senate and House are conferencing on tax reform, we wanted to reiterate our concern with provisions in the House version of the Tax Cuts and Jobs Act (H.R. 1) that will increase the financial burden for graduate students by repealing existing provisions in tax law.

While the goal of tax reform is to help grow the U.S. economy, the language to repeal the student loan interest deduction, graduate student tuition waivers, the Hope Scholarship Credit, the Lifetime Learning Credit and educational assistance programs ultimately will have the opposite effect. By making advanced education less affordable, it is likely to drive some students away from seeking higher education. Because a majority of graduate students are in the key areas of science, technology, engineering, and math (STEM), these provisions will have an outsized impact in the sciences.

U.S. scientific and technological ingenuity has helped to make our nation one of the most innovative in the world and generated tremendous economic benefit to our country. This inventive spirit starts with people and ideas – and it is our higher-education system that has fostered the development of inventors, entrepreneurs, Nobel Laureates, and business leaders. Repealing the very provisions that allow graduate students to continue to study in critical STEM fields means that we will be shutting the door on new opportunities for discovery, exploration and innovation.

For these reasons, we urge you to preserve the critical graduate student tax benefit provisions, especially sections 117(d), 117(d)(5), and 127.

Sincerely,

American Anthropological Association  
American Association for the Advancement of Science  
American Association for Dental Research



American Association of Pharmaceutical Scientists  
American Association of Physicists in Medicine  
American Association of Physics Teachers  
American Astronomical Society  
American Chemical Society  
American Educational Research Association  
American Geophysical Union  
American Geosciences Institute  
American Institute for Medical and Biological Engineering  
American Institute of Physics  
American Mathematical Society  
American Meteorological Society  
American Physical Society  
American Physiological Society  
American Psychological Association  
American Public Health Association  
American Society for Animal Science  
American Society for Cell Biology  
American Society for Engineering Education  
American Society for Microbiology  
American Society of Agronomy  
American Society of Plant Biologists  
American Sociological Association  
American Statistical Association  
Association for Applied Psychophysiology and Biofeedback  
Association for Psychological Science  
Association for Research in Vision and Ophthalmology  
Association of Population Centers  
Behavior Genetics Association  
Coalition for the Life Sciences  
Consortium for Ocean Leadership  
Consortium of Social Science Associations  
Council of Scientific Society Presidents  
Crop Science Society of America  
Ecological Society of America  
Entomological Society of America  
Federation of Associations in Behavioral and Brain Sciences  
Genetics Society of America  
Human Factors and Ergonomics Society  
International Society for Developmental Psychobiology  
Linguistic Society of America  
Midwest Political Science Association  
National Association for the Advancement of Animal Science  
National Association of Geoscience Teachers  
National Association of Marine Laboratories  
National Council for Science and the Environment



National Ground Water Association  
OSA-The Optical Society  
Population Association of America  
Psychonomic Society  
Research!America  
Sigma Xi, The Scientific Research Honor Society  
Society for Behavioral Neuroendocrinology  
Society for Biomaterials  
Society for Computers in Psychology  
Society for Industrial and Applied Mathematics  
Society for Neuroscience  
Society for Personality and Social Psychology  
Society for Research in Child Development  
Society for the Scientific Study of Reading  
Soil Science Society of America  
Supporters of Agricultural Research (SoAR)  
The Oceanography Society  
The Planetary Society  
The Society for Text and Discourse

cc: Members of the Tax Cuts and Jobs Act Conference Committee